



The Comptroller General  
of the United States

Washington, D.C. 20548

## Decision

Matter of: Richard D. Holland

File: B-231590

Date: September 1, 1989

### DECISION

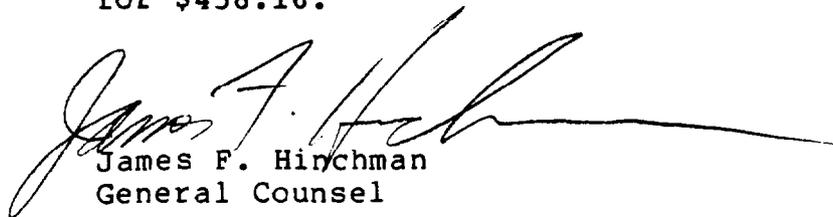
The Internal Revenue Service (IRS) has requested our review of its determination that Mr. Holland, an IRS employee, must reimburse the agency for \$458.16 in excess costs paid by IRS on a Government Bill of Lading (GBL). Incident to a permanent change of station, Mr. Holland was authorized transportation by the GBL method as well as temporary storage of his household goods. Pursuant to his wife's request, some of their household goods were delivered from temporary storage to the Hollands' temporary quarters. These goods and the rest of the household goods were later delivered to their new permanent residence.

Under the provisions of Federal Travel Regulations (FTR), para. 2-8.2d (Supp. 4, Aug. 23, 1982), transportation costs to the government shall not exceed the cost of transporting the property in one lot from the old official station to the new official station. Kathleen A. Doyle, B-231140, Oct. 27, 1988. Furthermore, FTR, para. 2-8.5b(2) (Supp. 5, May 20, 1983), provides that employees shall be responsible for transportation and storage costs in excess of the applicable limitations. These provisions, when read in tandem, make clear that the government's cost of transportation and temporary storage of household goods shall not exceed the cost on a constructive basis of transporting the goods in one lot from the old to the new station, temporary storage, and the movement of the goods in one lot from storage. See Lyndon A. Werner, B-232375, May 31, 1989.

In the present case, the IRS paid the GBL in the full amount of \$2,521.62, which was the government's cost of transportation and temporary storage in two lots. As the IRS computations show, however, that amount exceeds the government's cost on a constructive basis in one lot by \$458.16. Thus, under the provisions of FTR, para. 2-8.5b(2), supra, that is the amount for "services obtained by employee at higher costs [which] shall be the responsibility of the employee."

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Accordingly, we agree with IRS that Mr. Holland is indebted for \$458.16.



James F. Hinchman  
General Counsel